Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and to enable district judges and magistrate judges of the court to evaluate possible disqualification or recusal, the undersigned attorney of record for Defendant JPMorgan Chase certify that the following reflects any publicly held corporate parents, and listing of any publicly held company that owns 10% or more of the party's stock:

JPMorgan Chase & Co.

Dated: New York, New York August 16, 2007

JPMorgan Chase Legal Department

Tara A. Griffin, Esq. (TAG 9462)

Attorneys for Defendant JPMorgan Chase Bank, N.A.

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